



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of)
)
Gratian A. Joseph and Donald D. Chung)
)
Application No.:) **POWER OF ATTORNEY BY**
) **ASSIGNEE**
Filing Date: March 19, 2004)
)
For: AUTOMATED INTERNATIONAL TAX)
PLANNING METHOD AND SYSTEM)
)
)

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450


Sir:

GLOBAL CROSS BORDER SERVICES LIMITED, assignee of the above-identified application, by assignment dated March 24, 2004, hereby appoints the members of the firm of DERGOSITS & NOAH LLP, a firm composed of Michael E. Dergosits (Reg. No. 31,243), Todd A. Noah (Reg. No. 35,626), Richard A. Nebb (Reg. No. 33,540), Geoffrey T. Staniford (Reg. No. 43,151), Paul K. Tomita (Reg. No. 43,196), Samuel S. Lee (Reg. No. 41,938), and Philip M. Shaw (Reg. No. 25,376), Four Embarcadero Center, Suite 1450, San Francisco, California 94111, (415) 705-6377, (415) 705-6383 (fax), as its attorneys with full power of substitution to prosecute this application and to transmit all business in the U.S. Patent and Trademark Office in connection therewith.

Please direct all correspondence regarding this application to the following:

Dergosits & Noah LLP
Four Embarcadero Center, Suite 1450
San Francisco, CA 94111

Dated: 3/24/04

By: 
Name: Donald D. Chung
Title: CEO

**DECLARATION FOR PATENT APPLICATION**

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name,

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter that is claimed and for which a patent is sought on the invention entitled:

AUTOMATED INTERNATIONAL TAX PLANNING METHOD AND SYSTEM

the specification of which (check one) ☐ is attached hereto or ☒ as filed on March 19, 2004 as Application No. _____ and was amended on _____ (if applicable).

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose all information which is material to patentability as defined in Title 37, Code of Federal Regulations, Section 1.56.

I hereby claim foreign priority benefits under Title 35, U.S.C. 119(a)-(d) of any foreign application(s) for patent or inventor's certificate, or 365(a) of any PCT international application which designated at least one country other than the United States of America, listed below and have also identified below any foreign application for patent or inventor's certificate, or of any PCT international application having a filing date before that of the application on which priority is claimed:

Prior Foreign Application(s)

Priority Claimed
Yes No

Number	Country	Day/Month/Year Filed
<p>.....</p>		

I hereby claim the benefit under 35 U.S.C. 119(e) of any United States Provisional Application(s) listed below.

Prior Provisional Application(s)

Priority Claimed
Yes No

Number	Country	Day/Month/Year Filed
<p>.....</p>		

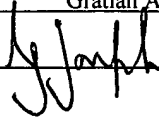
I hereby claim the benefit under Title 35, U.S.C. 120 of any United States application(s), or 365(c) of any PCT international application designating the United States of America, listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States or PCT international application in the manner provided by the first paragraph of Title 35 U.S.C. 112, I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, C.F.R. 1.56 which became available between the filing date of the prior application and the national or PCT international filing date of this application:

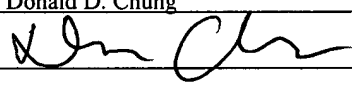
Prior Application(s)

Priority Claimed
Yes No

Number	Country	Day/Month/Year Filed
<p>.....</p>		

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of first joint inventor: Gratian A. Joseph
Inventor's signature:  3/24/04
Date
Residence: Pacifica, CA
Citizenship: Sri Lanka
Post Office Address: 217 Sunset Court, Pacifica, CA 94044

Full name of second joint inventor: Donald D. Chung
Inventor's signature:  3/24/04
Date
Residence: San Mateo, CA
Citizenship: US
Post Office Address: 321 N. San Mateo Drive #109, San Mateo, CA 94401